

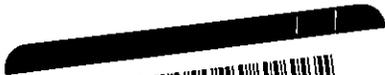
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Commission File No. 82-1463

OFFICE OF INTERNATIONAL CORPORATE FINANCE

Securities and Exchange Commission
Division of Corporate Finance
450 Fifth Street, N.W.
Washington, D.C. 10549
USA



07022544

Attention: Office of International Corporate Finance,
Mr Samuel Wolff, Special Counsel

Re: Exemption Under Exchange Act
Rule 12g3-2(b); Commission
File No, 82-1463

SUPL

Dear Sir,

In connection with the exemption from Section 12(g) of the Securities Exchange Act of 1934 (the "Act") granted to Sandvik AB by the Securities and Exchange Commission (the "Commission") pursuant to Rule 12g3-2(b) promulgated under the Act, enclosed is Sandvik AB Press Release, Sandvik completes the acquisition of Diamond Innovations, dated 16 March 2007, which is being submitted under Rule 12g(b)1(iii).

Sincerely,

SANDVIK AKTIEBOLAG, (publ)

Anders Örbom
Group Treasurer and VP Finance

PROCESSED

APR 16 2007

B

THOMSON
FINANCIAL

Handwritten signature and date: JW 4/11

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